

House Bill 1137

By: Representatives Porter of the 143rd, Fludd of the 66th, Abrams of the 84th, Smyre of the 132nd, Hugley of the 133rd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated,
2 relating to general provisions regarding specific, business, and occupation taxes, so as to
3 require any municipality or county which imposes certain occupation taxes or regulatory fees
4 to collect from taxpayers certain information and to provide it to the Department of Revenue
5 in connection therewith; to provide for procedures, conditions, and limitations; to provide for
6 requirements, powers, duties, and authority of the Department of Revenue and the state
7 revenue commissioner; to provide an effective date; to repeal conflicting laws; and for other
8 purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
12 general provisions regarding specific, business, and occupation taxes, is amended by adding
13 a new Code section to read as follows:

14 "48-13-20.1.

15 (a) Any person who performs any business, occupation, or profession and who is subject
16 to an occupation tax or regulatory fee under this article shall be subject to the requirements
17 of this Code section. Such person shall provide to the municipality or county levying an
18 occupation tax or regulatory fee under this article, at the time such occupation tax or
19 regulatory fee is due and payable, the information required under subsection (b) of this
20 Code section. The failure or refusal of such person to provide such information shall not
21 toll or extend the time of payment established for such occupation tax or regulatory fee
22 under Code Section 48-13-20.

23 (b) The following information shall be provided by such person to such municipality or
24 county:

(1) The name of such business as registered with the Office of the Secretary of State and any other names under which the person's business, occupation, or profession is conducted in the county or municipality;

(2) The mailing address of such business and the actual physical location of such business within the jurisdiction;

(3) The sales and use tax identification number assigned to such business by the department if such business is required to have such number pursuant to Article 1 of Chapter 8 of this title; and

(4) The North American Industry Classification Code number or numbers applicable to such business, occupation or profession.

(c) Within 30 days of the end of each calendar quarter or more often, the municipality or county collecting the occupation tax or regulatory fee and the information required under subsection (b) of this Code section shall submit in writing or electronically to the department the information received from such person under subsection (b) of this Code section. Within 30 days of the end of each calendar quarter or more often the department shall provide to each municipality and county submitting information to the department under this Code section, a list identifying businesses and practitioners of occupations and professions within the municipality or county which have been assigned a sales and use tax identification number by the department but which have not been identified as having paid an occupation tax or an applicable regulatory fee to the municipality or county and a list identifying businesses and practitioners of occupations and professions for which the information received under subsection (b) of this Code section is not the same as the information on file with the department for such business or practitioner of an occupation or profession.

(d) The department shall establish and maintain an appropriate website or electronic portal for communication with municipalities and counties of the information required by this Code section and shall not levy any charge upon municipalities or counties for submitting information to or receiving information from the department."

SECTION 2.

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 3.

All laws and parts of laws in conflict with this Act are repealed.